

**LITTLE WHALE COVE
HOMEOWNERS ASSOCIATION, INC.**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2017

Little Whale Cove Homeowners Association, Inc.

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors and Members
Little Whale Cove Homeowners Association, Inc.
Depoe Bay, Oregon

We have reviewed the accompanying financial statements of Little Whale Cove Homeowners Association, Inc., which comprise the balance sheet as of June 30, 2017, and the related statements of revenues and expenses, changes in fund balance, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Association management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion on the Financial Statements

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the information about future major repairs and replacements of common property on pages 9 through 24 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Financial Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have compiled the supplementary information in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA; however, we have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on it.

Portland, Oregon
October 27, 2017



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Little Whale Cove Homeowners Association, Inc.

Balance Sheet

June 30, 2017

	Operating Fund	Replacement Fund	Total
ASSETS			
Cash, including interest bearing deposits	\$ 199,157	\$ 237,323	\$ 436,480
Investments	-	327,886	327,886
Assessments receivable	5,595	-	5,595
Reserve funds held by Innisfree	-	47,675	47,675
Construction reimbursements receivable	688	-	688
Prepaid insurance	4,199	-	4,199
Property and equipment, net of accumulated depreciation of \$56,435	19,010	-	19,010
Total assets	\$ 228,649	\$ 612,884	\$ 841,533
 LIABILITIES AND FUND BALANCE			
Accounts payable	\$ 6,125	\$ -	\$ 6,125
Payroll liabilities	3,970	-	3,970
Assessments received in advance	85,961	-	85,961
Security deposits	15,198	-	15,198
Total liabilities	111,254	-	111,254
Fund balance	117,395	612,884	730,279
Total liabilities and fund balance	\$ 228,649	\$ 612,884	\$ 841,533

See accompanying notes and independent accountant's review report.

Little Whale Cove Homeowners Association, Inc.
Statement of Revenues and Expenses
For the Year Ended June 30, 2017

	Operating Fund	Replacement Fund	Total
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Regular assessments	\$ 267,974	\$ 113,860	\$ 381,834
Innisfree management fees	79,134	6,114	85,248
Gate cards and remotes	2,867	-	2,867
Fees from members	7,260	-	7,260
Interest	111	2,470	2,581
Late fees	270	-	270
Other income	12,910	-	12,910
Total revenues	<u>370,526</u>	<u>122,444</u>	<u>492,970</u>
EXPENSES			
Administration			
Payroll and payroll taxes	157,123	-	157,123
Employee benefits	27,720	-	27,720
Professional services	18,248	-	18,248
Insurance	17,434	-	17,434
Office expense	6,261	-	6,261
Committees and conferences	1,995	-	1,995
Licenses, fees, and permits	760	-	760
Depreciation	7,214	-	7,214
Bank charges	317	-	317
Bad debts	1,172	-	1,172
Other expenses	7,732	-	7,732
Total administration	<u>245,976</u>	<u>-</u>	<u>245,976</u>
Property maintenance			
Common area	46,368	-	46,368
Major repairs and replacements	-	18,339	18,339
Entry gate	4,114	-	4,114
Exercise room	2,191	-	2,191
Gate house	14,567	-	14,567
Landscape	16,778	-	16,778
Recreation center	19,359	-	19,359
Roads and paths	1,143	-	1,143
Vehicle	2,030	-	2,030
Swimming pool	7,432	-	7,432
Tennis court	537	-	537
Total property maintenance	<u>114,519</u>	<u>18,339</u>	<u>132,858</u>
Total expenses	<u>360,495</u>	<u>18,339</u>	<u>378,834</u>
Excess of revenues over expenses	<u>\$ 10,031</u>	<u>\$ 104,105</u>	<u>\$ 114,136</u>

See accompanying notes and independent accountant's review report.

Little Whale Cove Homeowners Association, Inc.
Statement of Changes in Fund Balance
For the Year Ended June 30, 2017

	Operating Fund	Replacement Fund	Total
Fund balance, as of June 30, 2016, as previously stated	\$ 108,924	\$ 463,826	\$ 572,750
Prior period adjustment	(1,560)	44,953	43,393
Fund balance, as of June 30, 2016, as restated	107,364	508,779	616,143
Excess of revenues over expenses	10,031	104,105	114,136
Fund balance, as of June 30, 2017	\$ 117,395	\$ 612,884	\$ 730,279

See accompanying notes and independent accountant's review report.

Little Whale Cove Homeowners Association, Inc.

Statement of Cash Flows

For the Year Ended June 30, 2017

	<u>Operating Fund</u>	<u>Replacement Fund</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Excess of revenues over expenses	\$ 10,031	\$ 104,105	\$ 114,136
Adjustments to reconcile excess of revenues over expenses to net cash provided by operating activities:			
Depreciation expense	7,214	-	7,214
Decrease (Increase) in assets:			
Assessments receivable	15,897	-	15,897
Reserve funds held by Innisfree	-	(2,722)	(2,722)
Construction reimbursements receivable	(688)	-	(688)
Prepaid insurance	(331)	-	(331)
Decrease in liabilities:			
Accounts payable	(2,238)	-	(2,238)
Payroll liabilities	(361)	-	(361)
Assessments received in advance	(15,437)	-	(15,437)
Security deposits	(244)	-	(244)
Net cash provided by operating activities	<u>13,843</u>	<u>101,383</u>	<u>115,226</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Maturity of investments	20,123	40,240	60,363
CASH FLOWS FROM FINANCING ACTIVITIES			
Interfund balance	<u>29,977</u>	<u>(29,977)</u>	<u>-</u>
NET INCREASE IN CASH	63,943	111,646	175,589
CASH AND CASH EQUIVALENTS, BEGINNING	<u>135,214</u>	<u>125,677</u>	<u>260,891</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 199,157</u>	<u>\$ 237,323</u>	<u>\$ 436,480</u>

See accompanying notes and independent accountant's review report.

Little Whale Cove Homeowners Association, Inc.
Notes to Financial Statements
June 30, 2017

Note 1 - Nature of Organization

Little Whale Cove Homeowners Association, Inc. was organized on April 5, 1977 under the provisions of the Oregon Non-Profit Corporation Law. The Association restated its declaration on March 17, 2008 under the provisions of the Oregon Planned Community Act and Oregon Nonprofit Corporation Law. The Association is responsible for the operation and maintenance of the common property within the development including, but not limited to items detailed in the supplementary information. The development consists of 268 assessment units located in Depoe Bay, Oregon.

Note 2 - Summary of Significant Accounting Policies

Accounting Method

The Association prepares its year-end financial statements on the accrual basis of accounting. Under this method of accounting, revenue is recognized when earned, and expenses are recognized when goods or services are received, whether paid or not.

Fund Accounting

The Association's governing documents provide certain guidelines for governing its financial activities. To ensure observance of limitations and restrictions on the use of financial resources, the Association maintains its accounts using fund accounting. Financial resources are classified for accounting and reporting purposes in the following funds established according to their nature and purpose:

Operating Fund - This fund is used to account for financial resources available for the general operations of the Association.

Replacement Fund - This fund is used to accumulate financial resources designated for future major repairs and replacements.

Member Assessments

Association members are subject to monthly assessments to provide funds for the Association's operating expenses, future capital acquisitions, and major repairs and replacements. Assessments receivable at the balance sheet date are stated at the amounts expected to be collected from outstanding assessments from unit owners. Owners are given the option to pay the annual assessments in a lump sum with a three percent (3%) discount on or before August 1. The Association's policy is to retain legal counsel and place liens on the properties of homeowners whose assessments are 90 days or more delinquent. Any excess assessments at year-end are retained by the Association for use in future years. The Association generally considers assessments receivable collectible until the unit has been foreclosed or the unit owner has filed for bankruptcy.

Cash Equivalents

For purposes of the statements of cash flows, the Association considers all highly liquid debt instruments purchased with an original maturity date of three months or less to be cash equivalents.

Use of Estimates

The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Capitalization and Depreciation

The Association records capitalized assets at cost and depreciation on the straight-line basis over the estimated useful life of the asset.

Little Whale Cove Homeowners Association, Inc.
Notes to Financial Statements – Continued
June 30, 2017

Note 3 - Income Taxes

Homeowner associations may be taxed either as homeowner associations or as nonexempt membership organizations. For the year ended June 30, 2017, the Association elected to be taxed as a homeowner association. Under that election, the Association generally is taxed only on non-exempt income, such as interest earnings, at applicable federal and state tax rates. The Association files returns in the U.S. federal jurisdiction as well as the state of Oregon jurisdiction. Tax filings are subject to federal and state examination for three years after they are filed. The returns filed for periods ended June 30, 2014 and prior are generally no longer subject to examination by tax authorities.

Note 4 - Common Property

Real property and common areas acquired by the original homeowners from the developer are not capitalized on the Association's financial statements. Although these properties are owned by the Association, the assets are not recognized under generally accepted accounting principles, due to the fact that the Association will not, in the ordinary course of business, dispose of the property. Common areas are restricted to use by Association members, their tenants, and guests.

As of June 30, 2017, property and equipment on the balance sheet consisted of vehicles, exercise equipment, maintenance and safety equipment, office equipment, and furniture, net of accumulated depreciation.

Note 5 - Future Major Repairs and Replacements

The Association's governing documents require funds to be accumulated for future major repairs and replacements. Accumulated funds, which aggregated \$612,884 at June 30, 2017, are generally not available for operating purposes. The Oregon Planned Community Act restricts the permanent transfer of funds from the replacement fund.

The Association engaged a consultant who conducted a study in July 2016 to estimate the remaining useful lives and the replacement costs of the common property components. The excerpt included in the compiled Supplementary Information on Future Major Repairs and Replacements is based on the study.

The Association is funding for such major repairs and replacements over the estimated useful lives of the components based on the study's estimates of current replacement costs, considering amounts previously accumulated in the replacement fund.

Funds are being accumulated in the replacement fund based on estimates of future needs for repairs and replacements of common property components. Actual expenditures, investment income and provision for income taxes, however, may vary from the estimated amounts and the variations may be material. Therefore, amounts accumulated in the replacement fund may not be adequate to meet future needs. If additional funds are needed, however, the Association has the right to increase regular assessments or levy special assessments, or it may delay major repairs and replacements until funds are available.

Note 6 - Investments

The Association's investments consist of certificates of deposit. The Association has the positive intent and ability to hold investments to maturity. As of June 30, 2017, the investments fair market value approximates the carrying value. The investments are carried on the Association's financial statements at cost plus interest earned and consisted of the following as of June 30, 2017.

<u>Term</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Balance</u>
24-Month CD	July 17, 2018	0.75%	\$ 25,521
24-Month CD	February 1, 2018	0.75%	\$ 108,742
12-Month CD	June 1, 2018	0.50%	\$ 25,895
24-Month CD	March 2, 2018	0.75%	\$ 26,239
24-Month CD	September 24, 2018	0.85%	\$ 40,828
6-Month CD	December 23, 2017	0.40%	\$ 100,661

See Independent Accountant's Review Report

Little Whale Cove Homeowners Association, Inc.
Notes to Financial Statements – Continued
June 30, 2017

Note 7 - Other Income and Expense

Other income includes insurance reimbursements totaling \$911, a reimbursement for an auto accident of \$7,999, recreation center reservations of \$190, key income of \$105, fees for rules violations of \$25, reimbursements for drainage studies and other repairs from owners of \$3,680.

Other expense includes \$3,915 for drainage studies, \$2,400 for road management, \$614 for advertising, \$500 for an insurance deductible, and other miscellaneous supplies and expenses.

Note 8 - Retirement Plan

The Association offers eligible employees a Simple IRA savings plan. The Association matches employee contributions up to 3% of annual earnings. Matching contributions for the current year were \$2,988.

Note 9 - Innisfree Management Fees

The Association has a management contract with Innisfree Patio Homes Condominium Association (Innisfree) and collects fees for management and maintenance services and for major repairs and replacements of Innisfree common elements.

Note 10 - Common Areas Shared Expenses

A portion of Innisfree management fees is allocated to the replacement fund for major repairs and replacements on common elements shared by Innisfree. The annual fee is based on recommendations from the reserve study. The common areas, which are in the Association's reserve study, include, but are not limited to capital items, roads, and paths. The Association dispenses these funds to Innisfree, which are held in bank accounts owned by Innisfree until the funds are needed by Little Whale Cove to pay for major repairs and replacements. For the fiscal year ended June 30, 2017, the Association collected and disbursed funds of \$6,114 to Innisfree. Funds held by Innisfree at year end are reported as a receivable.

Note 11 - Prior Period Adjustment

For the year ended June 30, 2017, the Association has reported a prior period adjustment which decreases the operating fund balance \$1,560 for a prior year expense that was not reported in the proper period. The Association has also reported a prior period adjustment which increases the replacement fund \$44,953 by the amount of interest earned on reserves and reserves transferred to Innisfree prior to June 30, 2016.

Note 12 - Date of Board of Directors' Review

In preparing the financial statements, the Association has evaluated events and transactions for potential recognition or disclosure through October 27, 2017, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

Little Whale Cove Homeowners Association, Inc.
Supplementary Information on Future Major Repairs
And Replacements (Compiled)
June 30, 2017

The Association engaged a consultant who conducted a full on-site reserve study in July 2016 to estimate the remaining useful lives and the replacement costs of the components of common property. The consultant estimates useful lives and replacement costs using published references such as RS Means, ASHRAE, Fannie MAE, HUD, and other similar sources, industry and trade references, local and historical data collected from actual work and/or similar projects in the Oregon region, and quotes received from vendors. Replacement costs were based on the estimated costs to repair or replace the common property components on the date of the study assuming an annual inflation rate of 2.50% and a rate of return on investments of 0.50% with a provision for income taxes of 15.00%. The study used the current funding method.

The attached excerpt on pages 10 to 24 includes significant information about the components of common property. The reserve study should be read in its entirety.

Replacement Funding Summary for the Year Ended June 30, 2017:

Current year's assessments	
Reserve contributions	\$ 119,974
Amount recommended by reserve study	<u>120,000</u>
Difference	\$ <u>(26)</u>
Replacement fund balance at end of year	\$ <u>612,884</u>

Little Whale – Clubhouse Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
Enclosure					
Enclosure					
Encl 01 - Exterior Paint & Caulking - Rec Center, Clubhouse, Pool, Indoor Tennis Court					
R01	Paint and seal the property.	10 Yrs	\$49,350	2018	\$52,000
Encl 02 - Deck					
J01	Inspect deck for signs of aging or failure. Look for excessive wear, cracking or splitting of boards, corrosion of fasteners, or loose boards or connections. Provide localized repairs as necessary.	3 Yrs	\$1,000	2018	\$1,000
R01	Replace boards and rebuild supports as necessary.	20 Yrs	\$5,250	2027	\$6,500
Encl 03 - Wood Decking - Clubhouse					
R01	Replace Decking.	30 Yrs	\$12,720	2029	\$15,000
Roofs & Decks					
Encl 04 - Asphalt Shingle Roof - Rec Center and Clubhouse					
R01	Replace gutter's and downspouts	25 Yrs	\$3,262	2030	\$4,300
R02	Replace asphalt shingle roofs as indicated by yearly inspections or condition assessment.	25 Yrs	\$60,612	2030	\$75,000
Walls					
Encl 05 - Exterior Siding - Clubhouse and Rec Center					
R01	Repair/Partial-Replacement of Siding Allowance.	25 Yrs	\$30,000	2030	\$40,000
R02	Replace lap siding. Note: time frame for replacement to be confirmed based on building enclosure condition assessment. Coordinate siding replacement with vinyl window replacement when possible.	45 Yrs	\$86,000	2050	\$140,000
Encl 06 - Clubhouse Structure					
R01	Allowance for rehabilitation/ renovation of clubhouse.	15 Yrs	\$100,000	2023	\$110,000
Windows					
Encl 07 - Doors - Clubhouse					
J01	Repaint metal door and frame.	10 Yrs	\$0	2028	\$0
J02	Check interior and exterior caulking for signs of distress including cracking, debonding or failure. Repair sealant as required.	2 Yrs	\$0	2016	\$0
R01	Replace aging or failing doors as required. Allowance	35 Yrs	\$3,500	2034	\$4,600
Encl 08 - Windows - Clubhouse					
R01	Replace windows.	35 Yrs	\$20,000	2034	\$26,000
General & Inspections					
Encl 09 - Clubhouse Structure Study					
J01	Feasibility study for the Clubhouse.	1 x	\$30,000	2017	\$30,000
R01	This is not a renewable assembly.	90 Yrs	\$0	2066	\$0
	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost

Little Whale – Clubhouse Thirty Year Strategic Plan

Electrical

Power Supply

Elec 01 - Emergency Lighting System

R01	Replace exit signs and emergency lighting system.	20 Yrs	\$3,000	2023	\$3,200
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Distribution

Elec 02 - Electrical Distribution - Clubhouse

J01	Conduct system performance assessment to confirm function, serviceability and service life projections. Revise replacement time frames and reserve plan as indicated. Note: this assessment should include all major electrical components.	23 Yrs	\$3,000	2059	\$4,600
J02	Review the adequacy of the maintenance schedules for the electrical supply systems. Prepare updates based on the needs of the service environment and experience from the previous year(s).	3 Yrs	\$2,000	2021	\$2,100
R01	Allowance to repair or replace component of electrical distribution.	25 Yrs	\$20,000	2061	\$31,000
R02	Replace electrical switchboards and panelboards.	40 Yrs	\$50,000	2036	\$67,000

Light Fixtures

Elec 03 - Interior Light Fixtures - Clubhouse

R01	Replace interior light fixtures.	15 Yrs	\$5,200	2027	\$6,100
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Utilities

Elec 04 - Audio-Visual Equipment

R01	Allowance to replace or upgrade audio-visual equipment.	12 Yrs	\$3,500	2022	\$3,900
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Elec 05 - Sound System

R01	Replace sound system.	12 Yrs	\$3,500	2022	\$3,800
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Security

Elec 06 - Proximity Access Control - Club House

R01	Modernize components of the door access control system.	12 Yrs	\$12,000	2021	\$13,000
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Mechanical

Plumbing & Drainage

Mech 01 - Domestic Water Heaters & Storage - Clubhouse

R02	Replace water heaters and controllers.	20 Yrs	\$1,500	2030	\$1,800
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Mech 02 - Plumbing Distribution - Clubhouse

J01	Assess the condition and performance of plumbing distribution testing. Conduct pipe sample testing to assess condition of plumbing distribution system. Review service conditions, performance and projected service life for assembly. Make adjustments to maintenance plan to reflect current conditions and projections for replacement.	25 Yrs	\$4,500	2021	\$4,700
R01	Replace components of plumbing distribution system (recirculation lines, domestic water risers) as indicated by testing.	30 Yrs	\$25,000	2026	\$34,000

Mech 03 - Sanitary & Storm Drainage - Clubhouse

J01	Insert video cameras into main lines to conduct pipe inspection. Auger or pressure wash lateral drain lines to the mains as required to remove blockage and maintain performance.	5 yrs	\$5,000	2024	\$5,600
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Little Whale – Clubhouse Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Mechanical

R01	Allowance for maintenance and repair to sanitary and storm drain lines.	50 Yrs	\$25,000	2046	\$39,000
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Heating & Cooling

Mech 04 - Heater - Indoor Tennis Court

R01	Cyclical allowance for replacement of damaged or failed heater.	5 yrs	\$1,000	2017	\$1,000
R02	Allowance fore replacement of unit heater.	25 Yrs	\$4,000	2028	\$5,100

Ventilation and Air-conditioning

Mech 05 - Fans

J01	Rebuild or replace failing components (motors, bearings, belts, etc) as required.	3 Yrs	\$0	2021	\$0
R01	Replace exhaust fans.	15 Yrs	\$2,600	2023	\$3,200

Mech 06 - Furnace - Clubhouse

R01	Replace gas furnace with energy efficient furnace.	15 Yrs	\$5,000	2018	\$5,200
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Fire Safety

Suppression

Fire 01 - Wet Pipe Sprinklers & Distribution

J01	Sprinkler Piping - Conduct flow test on piping, both exposed and underground. Test Pressure control and reducing valves. Conduct hydrostatic testing.	5 yrs	\$1,000	2023	\$1,100
J02	Sprinkler Heads - Test extra high temperature on sprinkler heads.	5 yrs	\$1,000	2023	\$1,100
J03	Service test and flow test hoses connected to sprinkler system. Ensure water discharge from hose. Ensure water flow alarm operates.	3 Yrs	\$500	2021	\$540
R01	Test, calibrate and if necessary replace gauges (accurate to 3% of full scale).	5 yrs	\$1,000	2023	\$1,100
R02	Replace aging or failing valves and components. Replace backflow device. Indicated by testing.	5 yrs	\$3,500	2023	\$3,900
R03	Retrofit the fire sprinkler equipment.	40 Yrs	\$7,000	2038	\$11,000

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Interior Finishes

Floors

Finish 01 - Carpet Flooring - Clubhouse

R01	Replace carpet flooring. Replace wall base material.	10 Yrs	\$22,904	2018	\$23,000
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Finish 02 - Tile Finishes

R01	Replace tile flooring in restrooms and common areas.	15 Yrs	\$14,500	2027	\$17,000
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Little Whale – Clubhouse Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Interior Finishes

Window Coverings

Finish 03 - Window Coverings

R01	Replace window shades, blinds and curtains.	15 Yrs	\$2,500	2023	\$2,800
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Interior Painting

Finish 04 - Painted Finishes - Clubhouse

R02	Repaint interior walls and ceilings.	12 Yrs	\$37,500	2018	\$38,000
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Amenities

Amenities

Amen 01 - Fitness Equipment

R01	Allowance for repair to existing equipment, replacement of single units that wear or age more quickly.	5 yrs	\$2,500	2022	\$2,800
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R02	Replace components of the exercise equipment and fitness room as needed.	12 Yrs	\$25,500	2017	\$26,000
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Amen 02 - Tennis Court - Indoor

R01	Replace ball retriever	10 Yrs	\$500	2027	\$620
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R02	Replace ball machine	8 Yrs	\$900	2029	\$1,200
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R03	Replace Curtains	15 Yrs	\$5,000	2021	\$5,500
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R04	Replace Tennis teaching cart	10 Yrs	\$300	2017	\$310
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R05	Replace indoor vacuum sweeper	30 Yrs	\$2,500	2039	\$3,900
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R06	Replace tennis court lighting	15 Yrs	\$21,000	2030	\$28,000
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R07	Re-surface tennis court	10 Yrs	\$10,000	2021	\$11,000
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R08	Replace tennis nets	5 yrs	\$800	2026	\$980
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R09	See individual tasks for component replacement costs.	100 Yrs	\$0	2076	\$0
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Amen 03 - Restroom Fixtures

R01	Replace plumbing fixtures in the public washrooms.	15 Yrs	\$28,000	2027	\$33,000
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Amen 04 - Sauna

R01	Refurbish sauna interior finish and element.	20 Yrs	\$2,000	2023	\$2,300
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Furnishings

Amen 05 - Clubhouse Appliances

R01	Replace kitchen appliances	20 Yrs	\$3,500	2021	\$3,800
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Amen 06 - Furnishings & Accessories

R01	Refurbish furnishings, artwork, and accessories to modernize interior common spaces.	15 Yrs	\$20,000	2018	\$20,000
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Amen 07 - Storage Lockers

R01	Replace aging or failing components of storage lockers - doors and operators.	30 Yrs	\$1,800	2033	\$3,000
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Little Whale – Gatehouse Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Enclosure

Enclosure

Encl 01 - Exterior Paint & Caulking - Gatehouse

R01	Paint and seal the property.	8 Yrs	\$4,263	2021	\$4,800
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Encl 02 - Deck

J01	Inspect deck for signs of aging or failure. Look for excessive wear, cracking or splitting of boards, corrosion of fasteners, or loose boards or connections. Provide localized repairs as necessary.	3 Yrs	\$1,000	2018	\$1,000
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R01	Replace deck boards and rebuild supports as necessary.	15 Yrs	\$3,600	2028	\$4,600
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Roofs & Decks

Encl 03 - Asphalt Shingle Roof - Gatehouse

R01	Replace gutter's and downspouts	25 Yrs	\$1,890	2028	\$2,400
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R02	Replace asphalt shingle roofs as indicated by yearly inspections or condition assessment.	25 Yrs	\$6,700	2028	\$8,000
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Walls

Encl 04 - Siding - Gatehouse

R01	Repair/Partial-Replacement of Siding Allowance.	20 Yrs	\$5,000	2023	\$5,700
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R02	Replace siding.	35 Yrs	\$40,600	2038	\$56,000
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Windows

Encl 05 - Doors and Windows - Gatehouse

R01	Replace aging or failing windows and doors as required. Allowance	25 Yrs	\$3,000	2036	\$4,000
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Electrical

Light Fixtures

Elec 01 - Interior Light Fixtures - Gatehouse

R01	Replace interior light fixtures.	20 Yrs	\$2,000	2025	\$2,300
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Mechanical

Plumbing & Drainage

Mech 01 - Domestic Water Heaters & Storage - Gatehouse

R02	Replace water heaters.	20 Yrs	\$1,500	2025	\$1,700
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Ventilation and Air-conditioning

Mech 02 - Furnace - Gatehouse

R01	Replace gas furnace with energy efficient furnace.	20 Yrs	\$3,000	2025	\$3,600
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**Little Whale – Gatehouse
Thirty Year Strategic Plan**

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Interior Finishes

Floors

Finish 01 - Hardwood Flooring - Gatehouse

R01	Remove and replace hardwood flooring.	20 Yrs	\$15,000	2032	\$18,000
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Interior Painting

Finish 02 - Painted Finishes - Gatehouse

R01	Repaint interior walls and ceilings	10 Yrs	\$4,650	2023	\$5,000
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Amenities

Furnishings

Amen 01 - Gatehouse Appliances

R01	Replace unit appliances - Kitchen.	20 Yrs	\$3,500	2025	\$4,000
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Amen 02 - Office Equipment and Furniture

R01	Replace miscellaneous electronic equipment.	8 Yrs	\$6,000	2021	\$6,500
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Little Whale – Maintenance Building Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Enclosure

Walls

Encl 01 - Maintenance Building

R01	Replace maintenance building roof.	20 Yrs	\$2,100	2049	\$4,000
R02	Repaint Maintenance Building	7 Yrs	\$1,500	2026	\$1,800
R03	Allowance for repairs or replacements for Maintenance building components.	5 yrs	\$3,000	2024	\$3,500
R04	Maintenance replacement needs - siding, roofing, windows, paint, lights, etc.	50 Yrs	\$25,000	2029	\$32,000

Little Whale – Pool Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Enclosure

Roofs & Decks

Encl 01 - Asphalt Shingle Roof - Pool

R01	Replace asphalt shingle roofs as indicated by yearly inspections or condition assessment.	20 Yrs	\$5,868	2025	\$6,700
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Windows

Encl 02 - Windows

R01	Replace windows.	30 Yrs	\$10,000	2029	\$12,000
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Electrical

Light Fixtures

Elec 01 - Interior Light Fixtures - Clubhouse Pool

R01	Replace interior light fixtures. Replacement on as needed basis when failure of fixture occurs.	10 Yrs	\$3,600	2016	\$3,600
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Mechanical

Ventilation and Air-conditioning

Mech 02 - Pool Area Fan

R01	Replace pool area fans.	10 Yrs	\$2,000	2021	\$2,300
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Interior Finishes

Walls

Finish 01 - Interior Windows

R01	Replace interior windows.	35 Yrs	\$8,000	2035	\$11,000
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Pool

Tank & Deck

Pool 01 - Pool & Spa Finish

R01	Refinish pool and spa tank to address sealing and crack repairs.	10 Yrs	\$12,500	2019	\$13,000
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Little Whale – Pool Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
Pool					
Circulation					
Pool 02 - Pool Pump					
R01	Replace pool water circulation pumps.	6 Yrs	\$2,500	2019	\$2,700
Pool 03 - Spa Pump					
R01	Replace pool water circulation pumps.	10 Yrs	\$3,100	2021	\$3,400
Sanitation & Disinfection					
Pool 04 - Pool Filter					
R01	Allowance for upgrade/replacement of components of water treatment equipment.	15 Yrs	\$5,000	2018	\$5,200
Pool 05 - Pool Vacuum Release System					
R01	Allowance for upgrade/replacement of components of water treatment equipment.	12 Yrs	\$1,750	2021	\$1,900
Pool 06 - Spa Filter					
R01	Allowance for upgrade/replacement of components of water treatment equipment.	10 Yrs	\$1,500	2024	\$1,800
Pool 07 - Spay Vacuum Release System					
R01	Allowance for upgrade/replacement of components of water treatment equipment.	12 Yrs	\$1,750	2021	\$1,900
Heating					
Pool 08 - Pool Heater					
R01	Replace heating boilers.	10 Yrs	\$5,500	2021	\$6,100
Pool 09 - Spa Heater					
R01	Replace heating boilers.	15 Yrs	\$1,500	2025	\$1,800

Little Whale - Site and Infrastructure Thirty Year Strategic Plan

Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Electrical

Distribution

Elec 01 - Electrical Distribution

J01	Conduct system performance assessment to confirm function, serviceability and service life projections. Revise replacement time frames and reserve plan as indicated. Note: this assessment should include all major electrical components.	25 Yrs	\$3,000	2020	\$3,100
R01	Replace electrical distribution.	40 Yrs	\$10,000	2035	\$13,000

Light Fixtures

Elec 02 - Exterior Light Fixtures

R01	Allowance to repair or replace electrical fixtures associated with site and grounds - irrigation controllers, lighting fixtures etc.	3 Yrs	\$2,000	2018	\$2,100
R02	Replace exterior mounted public area light fixtures.	15 Yrs	\$2,000	2024	\$2,300

Security

Elec 03 - Gate Entry System

R01	Repair or replacement of Gate Entry/Exit Loop System	5 yrs	\$6,000	2017	\$6,100
R02	Replace/upgrade telephone entry control panels.	25 Yrs	\$30,000	2021	\$30,000

Elec 04 - Security Surveillance (CCTV)

J01	Service the work station and security surveillance system. Allowance for camera replacement.	3 Yrs	\$1,500	2019	\$1,500
R01	Modernize components of the CCTV system.	12 Yrs	\$4,500	2022	\$5,100

Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Mechanical

Plumbing & Drainage

Mech 01 - Plumbing Distribution - General

J01	Assess the condition and performance of plumbing distribution testing. Conduct pipe sample testing to assess condition of plumbing distribution system. Review service conditions, performance and projected service life for assembly. Make adjustments to maintenance plan to reflect current conditions and projections for replacement.	10 Yrs	\$3,500	2021	\$3,700
R01	Replace components of plumbing distribution system (valves, localized pipes, hydrants, etc.) as indicated by testing.	25 Yrs	\$10,000	2036	\$18,000

Mech 02 - Sanitary & Storm Drainage - General

J01	Insert video cameras into main lines to conduct pipe inspection. Auger or pressure wash lateral drain lines to the mains as required to remove blockage and maintain performance.	6 Yrs	\$3,500	2018	\$3,600
R01	Replacement of Sanitary & Storm Drainage	55 yrs	\$50,000	2031	\$63,000

Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Little Whale - Site and Infrastructure Thirty Year Strategic Plan

Amenities

Amenities

Amen 01 - Golf Cart

R01	Replace Work Truck	10 Yrs	\$7,000	2026	\$8,500
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Amen 02 - Lawn Mower (Craftsman)

R01	Replace Lawn Mower	10 Yrs	\$5,000	2025	\$6,000
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Amen 03 - Lawn Mower (Huskee)

R01	Replace Lawn Mower	10 Yrs	\$3,000	2020	\$3,200
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Amen 04 - Work Truck

J01	Allowance for major repair or maintenance/overhaul to truck.	5 yrs	\$5,000	2021	\$5,500
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R01	Replace Work Truck	10 Yrs	\$10,000	2026	\$12,000
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Furnishings

Amen 05 - Mailbox Array

R01	Replace mail bank.	25 Yrs	\$15,000	2024	\$17,000
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Amen 06 - Public Signage

R01	Replace damaged and outdated signage.	20 Yrs	\$5,000	2034	\$8,500
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Amen 07 - Wood Furniture

R01	Repair or replace wood furniture. Note: Short 5 year cycle to allow for localized and ongoing repairs as required.	5 yrs	\$4,000	2019	\$4,300
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Amen 08 - Workshop Tools & Equipment

R02	allowance for ongoing repair or replacement of tools and equipment.	3 Yrs	\$5,000	2018	\$5,200
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Amen 09 - Mailbox Array - Innisfree

J01	Rekey cylinder on master lock.	5 yrs	\$0	2016	\$0
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R01	Replace mail bank.	35 Yrs	\$4,500	2040	\$6,400
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Sitework

Sitework

Site 01 - Safety Railings - Whale Watch Area

R01	Replace safety railings.	15 Yrs	\$5,000	2028	\$6,700
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Hard Landscaping

Site 02 - Asphalt Paving - Drives Surfaces

J01	Engineer Review Condition Assessment	1 x	\$10,000	2017	\$10,000
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J02	Condition Assessment review of road repair needs.	2 Yrs	\$3,500	2019	\$3,700
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R01	Road Repair Zone #1 - Sealcoat @ \$0.30 per sq ft + Localized repair @ \$5K	7 Yrs	\$24,100	2017	\$25,000
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R02	Road Repair Zone #2 - Sealcoat @ \$0.30 per sq ft + Localized repair @ \$5K	7 Yrs	\$24,100	2018	\$25,000
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R03	Road Repair Zone #3 - Sealcoat @ \$0.30 per sq ft + Localized repair @ \$5K	7 Yrs	\$24,100	2019	\$26,000
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R04	Road Repair Zone #4 - Sealcoat @ \$0.30 per sq ft + Localized repair @ \$5K	7 Yrs	\$24,100	2020	\$26,000
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Little Whale - Site and Infrastructure Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
Sitework					
R05	Road Repair Zone #5 - Sealcoat @ \$0.30 per sq ft + Localized repair @ \$5K	7 Yrs	\$24,100	2021	\$26,000
R06	Allowance for major overlay repairs as identified by the annual review. Locations may cycle.	3 Yrs	\$20,000	2020	\$21,000
R07	Replacement of asphalt (Note: Total Square Foot of Paving is 318,011sq ft)	40 Yrs	\$100,000	2040	\$140,000
Site 03 - Asphalt Paving - Roads and Paths - Condominium					
R01	Allowance for pavement/parking area striping.	10 Yrs	\$2,000	2025	\$2,400
R02	Allowance for major overlay repairs as identified by the annual review.	3 Yrs	\$1,500	2021	\$1,700
R03	Road Repair Zone #7 - Sealcoat @ \$0.30 per sq ft + Localized repair @ \$5K	7 Yrs	\$15,425	2023	\$18,000
R04	Allowance for replacement of asphalt (Note: Total Square Foot of Paving is 41,700 sq ft - partial replacement - full replacement is not contemplated)	40 Yrs	\$20,000	2038	\$34,000
Site 04 - Asphalt Paving - Roads and Paths - Innisfree					
R01	Allowance for major overlay repairs as identified by the annual review. Locations my cycle.	3 Yrs	\$3,000	2020	\$3,200
R02	Road Repair Zone #6 - Sealcoat @ \$0.30 per sq ft + Localized repair @ \$5K	7 Yrs	\$23,420	2022	\$27,000
R03	Allowance replacement of asphalt (Note: Total Square Foot of Paving is 61,380 sq ft - partial replacement only - full replacement is not contemplated)	40 Yrs	\$35,000	2040	\$63,000
Site 05 - Asphalt Walking Paths					
R01	Allowance for installation of drainage or weep tubes at areas that collect of retain water.	3 Yrs	\$3,000	2019	\$3,200
R02	Sealcoat and Localized Repairs #1	7 Yrs	\$10,060	2017	\$10,000
R03	Sealcoat and Localized Repairs #2	7 Yrs	\$10,060	2018	\$10,000
R04	Sealcoat and Localized Repairs #3	7 Yrs	\$10,060	2019	\$11,000
R05	Sealcoat and Localized Repairs #4	7 Yrs	\$10,060	2020	\$11,000
R06	Sealcoat and Localized Repairs #5	7 Yrs	\$10,060	2021	\$11,000
R07	Sealcoat and Localized Repairs #6	7 Yrs	\$10,060	2022	\$11,000
R08	Sealcoat and Localized Repairs #7	7 Yrs	\$10,060	2023	\$11,000
R09	Allowance for overlay repairs as identified by the annual review.	3 Yrs	\$4,000	2020	\$4,200
R10	Repair Asphalt Walking Paths	25 Yrs	\$15,000	2028	\$18,000
Site 06 - Chainlink Fencing					
R01	Replace chain link fencing.	30 Yrs	\$15,040	2032	\$19,000
Site 07 - Cinder Cone Lookout					
R01	Allowance for localized repair of timber frame elements and roof.	15 Yrs	\$1,500	2041	\$2,500
R02	Replace components of look out structure.	35 Yrs	\$8,000	2026	\$9,800
Site 08 - Dumpster Enclosure - Innisfree					
R01	Restain wood fencing.	6 Yrs	\$200	2020	\$220
R02	Replace wood fencing.	25 Yrs	\$2,500	2033	\$3,800

Little Whale - Site and Infrastructure Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
Sitework					
Site 09 - Fido House					
R01	Replace Fido House	10 Yrs	\$1,225	2018	\$1,300
Site 10 - Gazebo					
R01	Allowance for localized repair of deteriorated timber and roofing.	3 Yrs	\$4,000	2018	\$4,200
R02	Replace components of gazebo structures.	30 Yrs	\$10,000	2030	\$13,000
Site 11 - Real Estate Kiosk					
R01	Replace real estate kiosk as required.	15 Yrs	\$4,500	2028	\$5,700
Site 12 - Tennis Court - Outdoor					
R01	Tennis court repairs - Allowance for localized repairs to surface.	5 yrs	\$5,000	2020	\$5,400
R02	Re-surface tennis court	10 Yrs	\$13,000	2022	\$15,000
R03	Replace tennis nets	5 yrs	\$800	2021	\$880
R04	Repair/replacement of tennis court fence	30 Yrs	\$9,000	2022	\$10,000
R05	Replace tennis court.	75 Yrs	\$25,000	2051	\$50,000
Site 13 - Whale Watching Platform & Walkway					
J01	Allowance for localized repair to wood bridge including repair to broken or decayed wood elements, and replacement of rolled out traffic surfacing	3 Yrs	\$2,500	2020	\$2,700
R01	Allowance for repairs to wood railings.	3 Yrs	\$3,000	2020	\$3,200
R02	Replacement/Repair to concrete floor and wood railings.	25 Yrs	\$28,000	2024	\$32,000
Site 14 - Wood Board Walk & Elevated Walkways - Bridges					
R01	Allowance for localized repair to wood bridge including repair to broken or decayed wood elements, and replacement of rolled out traffic surfacing	2 Yrs	\$5,000	2019	\$5,300
R02	Replace of wood boards as required.	3 Yrs	\$2,500	2019	\$2,700
R03	Replace wood walkways.	25 Yrs	\$31,380	2025	\$36,000
Site 15 - Wood Bridge - Innisfree					
R01	Allowance for localized repair to wood bridge including repair to broken or decayed wood elements, and replacement of rolled out traffic surfacing	5 yrs		2022	\$0
R02	Replace wood walkways.	25 Yrs	\$10,000	2030	\$14,000
Site 16 - Wood Fencing					
R01	Allowance for localized board replacement	6 Yrs	\$500	2018	\$510
R02	Replace wood fencing.	25 Yrs	\$4,500	2029	\$5,500
Site 17 - Wood Bridge					
R01	Replacement of wood boards as required.	3 Yrs	\$2,500	2019	\$2,700
R02	Replace wood bridge	25 Yrs	\$10,000	2026	\$13,000
Soft Landscaping					
Site 18 - Soft Landscaping					
R01	Soft Landscaping Allowance of augmentation of planting.	2 Yrs	\$2,000	2018	\$2,100
R02	Renovation/refurbish landscaping at main entrance.	15 Yrs	\$10,000	2025	\$11,000

Little Whale - Site and Infrastructure Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Sitework

Site 19 - Tree Maintenance

R01	Allowance for clearance pruning, removal of fallen trees, replacement of hazard trees as required from storms, natural forest growth and attrition. Allowance can be expended at any point within the five year period.	5 yrs	\$0	2020	\$0
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Site Services

Site 20 - Culvert Drainage - Innisfree

R01	Repair or maintenance of culverts - clear blockage, repairs sections.	3 Yrs	\$3,000	2018	\$3,200
R02	Replace underground drainage system.	50 Yrs	\$8,000	2062	\$25,000

Site 21 - Drainage Culverts

R01	Allowance for addition or augmentation for culverts and site drainage.	5 yrs	\$5,000	2022	\$5,600
R02	Repairs or maintenance of culverts - clear blocking, repair sections.	3 Yrs	\$5,000	2020	\$5,400
R03	Replace underground drainage system.	50 Yrs	\$25,000	2049	\$56,000

Little Whale - Safety Operation Center

Thirty Year Strategic Plan

Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Enclosure

Walls

Encl 01 - Safety Operation Center - Components

J01	Repaint Safety Operation Center	7 Yrs	\$2,600	2018	\$2,700
R01	Allowance for repairs or replacements for Maintenance building.	5 yrs	\$3,000	2020	\$3,200
R02	Maintenance replacement needs - siding, roofing, windows, paint.	25 Yrs	\$12,000	2046	\$22,000